



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BOSCOBEL MUNICIPAL UTILITIES

Principal Office: 1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BOSCOBEL MUNICIPAL UTILITIES**Utility Address:** 1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805**When was utility organized?** 1/1/1899**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: ARLIE HARRIS**Title:** CITY CLERK**Office Address:**1006 WISCONSIN AVENUE
BOSCOBEL, WI 53805**Telephone:** (608) 375 - 5002**Fax Number:** (608) 375 - 4750**E-mail Address:** aharris@wppisys.org

Individual or firm, if other than utility employee, preparing this report:

Name: KIESLING ASSOCIATES LLP**Title:****Office Address:** KIESLING ASSOCIATES LLP117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: KIESLING ASSOCIATES LLP**Title:****Office Address:** KIESLING ASSOCIATES LLP

117 WEST COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:****Date of most recent audit report:** 3/14/2000**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL REYNOLDS**Title:** CITY ENGINEER/DIRECTOR OF PUBLIC WORKS**Office Address:**

1006 WISCONSIN AVENUE

BOSCOBEL, WI 53805

Telephone: (608) 375 - 5002**Fax Number:** (608) 375 - 4750**E-mail Address:** mreynolds@wppisys.org

Name of utility commission/committee: BOARD OF PUBLIC WORKS

Names of members of utility commission/committee:

MR JEFF HANKE

MR HARVEY KLIGORA

MR JOHN MCNAMEE

MR MICHAEL REYNOLDS

MR LIONEL SCHLUMP

MR JERRY WAGNER

MR EDWARD WALTZ, JR

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,312,089	2,151,671	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,758,435	1,610,302	2
Depreciation Expense (403)	178,605	167,992	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	124,133	132,292	5
Total Operating Expenses	2,061,173	1,910,586	
Net Operating Income	250,916	241,085	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	250,916	241,085	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	49,159	49,020	10
Miscellaneous Nonoperating Income (421)	4,089	0	11
Total Other Income	53,248	49,020	
Total Income	304,164	290,105	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	3,486	13
Total Miscellaneous Income Deductions	0	3,486	
Income Before Interest Charges	304,164	286,619	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	68,089	89,578	14
Amortization of Debt Discount and Expense (428)	3,782	3,782	15
Amortization of Premium on Debt--Cr. (429)		0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		(1,025)	19
Total Interest Charges	71,871	94,385	
Net Income	232,293	192,234	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,092,071	1,899,837	20
Balance Transferred from Income (433)	232,293	192,234	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	2,934	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,321,430	2,092,071	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST AND DIVIDEND INCOME ON TEMPORARY INVESTMENTS	49,159	5
Total (Acct. 419):	49,159	
Miscellaneous Nonoperating Income (421):		
OTHER NON-OPERATING REVENUE	4,089	6
Total (Acct. 421):	4,089	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
APPROPRIATION TO MUNI FUNDS	2,934	12
Total (Acct. 439)--Debit:	2,934	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	371,417	1,940,672	0	0	2,312,089	1
Less: interdepartmental sales	0	10,996	0	0	10,996	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	371,417	1,929,676	0	0	2,301,093	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	44,914		44,914	1
Electric operating expenses	49,467		49,467	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	6,636		6,636	8
Electric utility plant accounts	30,187		30,187	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	131,204	0	131,204	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,909,547	5,829,707	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,618,317	2,448,639	2
Net Utility Plant	3,291,230	3,381,068	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	711,815	688,677	7
Total Other Property and Investments	711,815	688,677	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,791	66,935	8
Temporary Cash Investments (132)	478,165	163,254	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	198,673	202,882	11
Other Accounts Receivable (143)	13,578	18,180	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	27,418	6,643	14
Materials and Supplies (150)	73,683	76,235	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	793,308	534,129	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	28,046	31,828	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	17,410	18,994	20
Total Deferred Debits	45,456	50,822	
Total Assets and Other Debits	4,841,809	4,654,696	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	205,879	205,879	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,321,430	2,092,071	23
Total Proprietary Capital	2,527,309	2,297,950	
LONG-TERM DEBT			
Bonds (221)	1,358,405	1,509,599	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,358,405	1,509,599	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	120,452	118,002	28
Payables to Municipality (233)	55,493	1,034	29
Customer Deposits (235)	2,555	2,372	30
Taxes Accrued (236)	115,959	98,220	31
Interest Accrued (237)	17,049	19,098	32
Other Current and Accrued Liabilities (238)	3,082	256	33
Total Current and Accrued Liabilities	314,590	238,982	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	37
Injuries and Damages Reserve (262)		0	38
Pensions and Benefits Reserve (263)		0	39
Miscellaneous Operating Reserves (265)		0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	641,505	608,165	41
Total Liabilities and Other Credits	4,841,809	4,654,696	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,038,231	0	0	2,871,316	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,038,231	0	0	2,871,316	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	671,675	0	0	1,946,642	10
Total Accumulated Provision	671,675	0	0	1,946,642	
Net Utility Plant	2,366,556	0	0	924,674	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	617,879	1,830,760			2,448,639	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	58,031	120,574			178,605	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,650				3,650	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	61,681	120,574	0	0	182,255	13
Debits during year						14
Book cost of plant retired	7,885	3,725			11,610	15
Cost of removal		967			967	16
Other debits (specify):						17
					0	18
Total debits	7,885	4,692	0	0	12,577	19
Balance End of Year	671,675	1,946,642	0	0	2,618,317	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			61,350		61,350	63,276	2
Total Electric Utility					61,350	63,276	

Account	Total End of Year	Amount Prior Year	
Electric utility total	61,350	63,276	1
Water utility	12,333	12,959	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	73,683	76,235	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1991 ISSUE	2,000	428	7,999	1
1993 ISSUE	1,676	428	18,433	2
1998 ISSUE	107	428	1,614	3
Total			28,046	
Unamortized premium on debt (251)				
NONE	0	0	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	205,879	1
Changes during year (explain):		
NONE		2
Balance end of year	205,879	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 REFUNDING BONDS	07/07/1991	10/01/2003	6.80%	335,000	1
1998 REFUNDING BONDS	11/30/1998	10/01/2008	4.34%	483,783	2
1993 JOINT REFUNDING BOND 1979 ISSUE	11/30/1998	10/01/2006	4.28%	539,622	3
Total Bonds (Account 221):				1,358,405	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	98,220	1
Accruals:		
Charged water department expense	54,784	2
Charged electric department expense	69,349	3
Charged sewer department expense	1,862	4
Other (explain):		
NONE		5
Total Accruals and other credits	125,995	
Taxes paid during year:		
County, state and local taxes	93,226	6
Social Security taxes	11,896	7
PSC Remainder Assessment	2,656	8
Other (explain):		
WISCONSIN LICENSE FEE	478	9
Total payments and other debits	108,256	
Balance end of year	115,959	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1991 REFUNDING	7,204	27,607	28,815	5,996	1
1998 BANS		1,567	1,567	0	2
1998 REFUNDING JOINT ELECTRIC AND WATERWORKS	6,469	20,944	21,623	5,790	3
1998 REFUNDING WATERWORKS	5,425	17,971	18,133	5,263	4
Subtotal	19,098	68,089	70,138	17,049	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	19,098	68,089	70,138	17,049	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	395,880	212,285	0	0	0	608,165	1
Add credits during year:							
For Services		33,340				33,340	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	395,880	245,625	0	0	0	641,505	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEPRECIATION FUND	522,815	3
REDEMPTION AND RESERVE ACCOUNT	189,000	4
Total (Acct. 125):	711,815	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	28,838	6
Electric	169,835	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	198,673	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
WATER OTHER ACCOUNTS RECEIVABLE	1,733	12
ELECTRIC OTHER ACCOUNTS RECEIVABLE	11,845	13
Total (Acct. 143):	13,578	
Receivables from Municipality (145):		
ELECTRIC DUE FROM GENERAL - TAXES	4,701	14
WATER DUE FROM GENERAL - PUBLIC FIRE PROTECTION	8,894	15
WATER DUE FROM SEWER - WATER/SEWER ALLOCATION	13,823	16
Total (Acct. 145):	27,418	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
ENERGY CONSERVATION COSTS	9,152	19
WATER RESERVOIR PAINTING	8,258	20
Total (Acct. 183):	17,410	
Payables to Municipality (233):		
ELECTRIC DUE TO GENERAL - PAYROLL AND RELATED EXPENSES	13,793	21
ELECTRIC DUE TO SEWER - NOVEMBER AND DECEMBER BILLINGS	41,700	22
Total (Acct. 233):	55,493	
Other Deferred Credits (253):		
NONE		23
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,017,909	2,851,717	0	0	5,869,626	1
Materials and Supplies	12,646	62,313	0	0	74,959	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	644,777	1,888,701	0	0	2,533,478	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	395,880	228,955	0	0	624,835	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,989,898	796,374	0	0	2,786,272	
Net Operating Income	121,950	128,966	0	0	250,916	8
Net Operating Income as a percent of						
Average Net Rate Base	6.13%	16.19%	N/A	N/A	9.01%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	205,879	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,206,750	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,412,629	
Net Income		
Net Income	232,293	5
Percent Return on Proprietary Capital	9.63%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

(KA LETTERHEAD)

To the Mayor and Members of the
Council of the City of Boscobel
Boscobel, Wisconsin 53805

We have compiled the balance sheets of the City of Boscobel Municipal Electric and Water Utility as of December 31, 1999 and 1998, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

KIESLING ASSOCIATES LLP
Viroqua, Wisconsin
March 31, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 22, 2000

Ms. Arlie Harris, City Clerk
Boscobel Municipal Utilities
1006 Wisconsin Avenue
Boscobel, WI 53805-1532

1999 Analytical Review DWCCA-650-ELE

Dear Ms. Harris:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. Jeff Hanke

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	366,722	1
Total Sales of Water	366,722	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,695	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,695	
Total Operating Revenues	371,417	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	21,219	9
Water Treatment Expenses (630-635)	3,246	10
Transmission and Distribution Expenses (640-655)	25,610	11
Customer Accounts Expenses (901-904)	14,477	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	72,100	14
Total Operation and Maintenance Expenses	136,652	
Other Operating Expenses		
Depreciation Expense (403)	58,031	15
Amortization Expense (404-407)		16
Taxes (408)	54,784	17
Total Other Operating Expenses	112,815	
Total Operating Expenses	249,467	
NET OPERATING INCOME	121,950	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	987	48,996	151,016	4
Commercial	162	21,296	49,286	5
Industrial	3	3,090	5,889	6
Total Metered Sales to General Customers (461)	1,152	73,382	206,191	
Private Fire Protection Service (462)	9		5,445	7
Public Fire Protection Service (463)	1		128,657	8
Other Sales to Public Authorities (464)	33	13,179	26,429	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,195	86,561	366,722	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	128,657	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	<u>128,657</u>	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	<u>0</u>	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	<u>0</u>	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	<u>0</u>	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	<u>0</u>	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,565	10
Other (specify):		
OTHER WATER REVENUES	130	11
Total Other Water Revenues (474)	<u>4,695</u>	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	<u>0</u>	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	469	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	11,765	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	8,985	9
Total Pumping Expenses	21,219	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	2,576	11
Operation Supplies and Expenses (632)	87	12
Maintenance of Water Treatment Plant (635)	583	13
Total Water Treatment Expenses	3,246	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	12,272	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	36	16
Maintenance of Mains (651)	7,272	17
Maintenance of Services (652)	1,465	18
Maintenance of Meters (653)	4,328	19
Maintenance of Hydrants (654)	237	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	25,610	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,075	22
Accounting and Collecting Labor (902)	10,099	23
Supplies and Expenses (903)	3,303	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	14,477	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	15,047	27
Office Supplies and Expenses (921)	8,647	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	6,817	30
Property Insurance (924)	2,818	31
Injuries and Damages (925)	1,397	32
Employee Pensions and Benefits (926)	30,664	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	3,929	35
Transportation Expenses (933)	2,272	36
Maintenance of General Plant (935)	509	37
Total Administrative and General Expenses	72,100	
Total Operation and Maintenance Expenses	136,652	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		50,896	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,862	2
Net property tax equivalent		49,034	
Social Security		4,687	3
PSC Remainder Assessment		1,063	4
Other (specify): NONE			5
Total tax expense		54,784	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.189393				3
County tax rate	mills		4.327454				4
Local tax rate	mills		10.743242				5
School tax rate	mills		8.475278				6
Voc. school tax rate	mills		1.587986				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.323353				10
Less: state credit	mills		1.207570				11
Net tax rate	mills		24.115783				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.743242				14
Combined School Tax Rate	mills		10.063264				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.806506				17
Total Tax Rate	mills		25.323353				18
Ratio of Local and School Tax to Total	dec.		0.821633				19
Total tax net of state credit	mills		24.115783				20
Net Local and School Tax Rate	mills		19.814326				21
Utility Plant, Jan. 1	\$	2,279,917	2,279,917				22
Materials & Supplies	\$	13,687	13,687				23
Subtotal	\$	2,293,604	2,293,604				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,293,604	2,293,604				26
Assessment Ratio	dec.		1.056005				27
Assessed Value	\$	2,422,057	2,422,057				28
Net Local & School Rate	mills		19.814326				29
Tax Equiv. Computed for Current Year	\$	47,991	47,991				30
Tax Equivalent per 1994 PSC Report	\$	50,896					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	50,896					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	14,285		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	87,293		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	101,578	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	194,248		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	26,545		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	100,096		17
Diesel Pumping Equipment (326)	3,415		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	324,304	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,920		23
Total Water Treatment Plant	12,920	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,346		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			14,285	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			87,293	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	101,578	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			194,248	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			26,545	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			100,096	17
Diesel Pumping Equipment (326)			3,415	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	324,304	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,920	23
Total Water Treatment Plant	0	0	12,920	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,346	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	627,841		26
Transmission and Distribution Mains (343)	1,245,377	11,065	27
Fire Mains (344)	3,428		28
Services (345)	266,608	10,630	29
Meters (346)	146,218	2,640	30
Hydrants (348)	156,865	3,400	31
Other Transmission and Distribution Plant (349)	302		32
Total Transmission and Distribution Plant	2,447,985	27,735	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,504		34
Office Furniture and Equipment (391)	5,404		35
Computer Equipment (391.1)	4,542		36
Transportation Equipment (392)	25,449	15,793	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	13,771		39
Laboratory Equipment (395)	602		40
Power Operated Equipment (396)	56,626	5,000	41
Communication Equipment (397)	2,903		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	110,801	20,793	
Total utility plant in service directly assignable	2,997,588	48,528	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,997,588	48,528	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			627,841	26
Transmission and Distribution Mains (343)	2,335		1,254,107	27
Fire Mains (344)			3,428	28
Services (345)			277,238	29
Meters (346)	4,800		144,058	30
Hydrants (348)	750		159,515	31
Other Transmission and Distribution Plant (349)			302	32
Total Transmission and Distribution Plant	7,885	0	2,467,835	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			1,504	34
Office Furniture and Equipment (391)			5,404	35
Computer Equipment (391.1)			4,542	36
Transportation Equipment (392)			41,242	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			13,771	39
Laboratory Equipment (395)			602	40
Power Operated Equipment (396)			61,626	41
Communication Equipment (397)			2,903	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	131,594	
Total utility plant in service directly assignable	7,885	0	3,038,231	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	7,885	0	3,038,231	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,939	7,939	1
February			6,811	6,811	2
March			7,625	7,625	3
April			7,473	7,473	4
May			8,521	8,521	5
June			8,810	8,810	6
July			9,659	9,659	7
August			9,461	9,461	8
September			9,312	9,312	9
October			8,464	8,464	10
November			8,215	8,215	11
December			8,628	8,628	12
Total for year	0	0	100,918	100,918	
Less: Measured or estimated water used in main flushing and water treatment during year				7	13
Less: Other utility use				1,600	14
Other utility use explanation: DITCH SETTLING					15
Water pumped into distribution system				99,311	16
Less: Water sold				86,561	17
Losses and unaccounted for				12,750	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				603	21
Date of maximum: 1/24/1999					22
Cause of maximum: WATER MAIN BREAK IN ADDITION TO PUMPING INTO SYSTEM.					23
Minimum gallons pumped by all methods in any one day during reporting year				1	24
Date of minimum: 4/16/1999					25
Total KWH used for pumping for the year				203,685	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
PARK STREET	2	715	16	1	No	1
WISCONSIN AVENUE	3	80	16	720,000	Yes	2
AIRPORT ROAD	4	120	16	1,080,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	2	3	4	1
Location	PARK STREET	WISCONSIN AVENUE	AIRPORT ROAD	2
Purpose	P	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	LAYNE	BARKER PEERLESS	NATIONAL PUMP	5
Year Installed	1956	1972	1984	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	500	750	8
Pump Motor or Standby Engine Mfr	A.O. SMITHWAY	US MOTORS	US MOTORS	9
Year Installed	1956	1972	1984	10
Type	OTHER	OTHER	OTHER	11
Horsepower	60	50	20	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
				5
Year constructed	1939	1984	1998	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	155	35	215	10
				11
Total capacity in gallons	200,000	500,000	400,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.250	1,227	0	0	0	1,227	1
P	D	1.250	102	0	0	0	102	2
M	D	1.500	60	0	0	0	60	3
M	D	2.000	125	0	0	0	125	4
M	D	4.000	5,845	0	0	0	5,845	5
P	D	4.000	121	0	0	0	121	6
M	D	6.000	39,378	0	295	0	39,083	7
P	D	6.000	33,165	1,655	0	0	34,820	8
M	D	8.000	11,591	0	162	0	11,429	9
P	D	8.000	16,423	457	0	0	16,880	10
M	D	10.000	3,497	0	0	0	3,497	11
M	D	12.000	2,430	0	0	0	2,430	12
P	D	12.000	11,618	0	0	0	11,618	13
M	D	14.000	1,287	0	0	0	1,287	14
M	D	16.000	558	0	0	0	558	15
P	D	16.000	1,115	0	0	0	1,115	16
Total Within Municipality			128,542	2,112	457	0	130,197	
Total Utility			128,542	2,112	457	0	130,197	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	937	0	0	0	937	35	1
P	0.750	3	0	0	0	3		2
P	1.000	4	0	0	0	4		3
M	1.000	364	34	0	0	398	125	4
P	1.250	2	0	0	0	2		5
M	1.250	2	0	0	0	2		6
P	1.500	3	1	0	0	4		7
M	1.500	13	0	0	0	13		8
P	2.000	10	0	0	0	10		9
M	2.000	18	0	0	0	18		10
M	3.000	3	0	0	0	3		11
P	4.000	3	0	0	0	3		12
M	4.000	3	0	0	0	3		13
M	6.000	1	0	0	0	1		14
P	6.000	2	0	0	0	2		15
M	8.000	1	0	0	0	1		16
P	8.000	1	0	0	0	1		17
P	12.000	1	0	0	0	1		18
Total Utility		1,371	35	0	0	1,406	160	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,408	12	120	0	1,300	115	1
0.750	20	0	0	0	20	0	2
1.000	29	1	0	0	30	1	3
1.250	6	0	0	0	6	0	4
1.500	20	0	0	0	20	2	5
2.000	10	1	0	0	11	0	6
3.000	4	0	0	0	4	0	7
4.000	1	0	0	0	1	0	8
6.000	2	0	0	0	2	0	9
Total:	1,500	14	120	0	1,394	118	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,023	138	0	16	0	123	1,300	1
0.750	17	2	0	1	0	0	20	2
1.000	4	24	1	1	0	0	30	3
1.250	0	4	0	2	0	0	6	4
1.500	0	15	0	4	0	1	20	5
2.000	0	5	0	6	0	0	11	6
3.000	0	0	1	3	0	0	4	7
4.000	0	0	1	0	0	0	1	8
6.000	0	0	0	2	0	0	2	9
Total:	1,044	188	3	35	0	124	1,394	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	204	3			207	2
Total Fire Hydrants	204	3	0	0	207	
Flushing Hydrants						
	4		1		3	3
Total Flushing Hydrants	4	0	1	0	3	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	190
Number of distribution system valves end of year:	385
Number of distribution valves operated during year:	85

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

MAINTENANCE OF PUMPING PLANT (625) - INCREASE IN MAINTENANCE EXPENSE DUE TO INCREASE IN NEEDED REPAIR WORK AND CHANGE IN LABOR ALLOCATION PROCEDURES.

MAINTENANCE OF MAINS (651) - INCREASE IN MAINTENANCE EXPENSE DUE TO INCREASE IN NEEDED REPAIR WORK AND CHANGE IN LABOR ALLOCATION PROCEDURES.

Water Utility Plant in Service (Page W-08)

TRANSPORTATION EQUIPMENT (392) - ADDITIONS RELATED TO THE PURCHASE OF NEW VEHICLE FOR WATER DEPARTMENT USE.

Water Mains (Page W-15)

WATER MAINS ADDED DURING THE YEAR WERE FINANCED THROUGH INTERNAL FUNDS.

Water Services (Page W-16)

WATER SERVICES ADDED DURING THE YEAR WERE FINANCED THROUGH INTERNAL FUNDS.

Hydrants and Distribution System Valves (Page W-18)

THE NUMBER OF DISTRIBUTION VALVES OPERATED DURING THE YEAR WAS LESS THAN 50% OF THE NUMBER IN SERVICE BECAUSE THE MANPOWER NEEDED FOR THE TESTING WAS NOT AVAILABLE DURING 1999. THE UTILITY PLANS TO OPERATE THOSE NOT OPERATED DURING 1999 IN 2000.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,925,870	1
Total Sales of Electricity	1,925,870	
Other Operating Revenues		
Forfeited Discounts (450)	5,635	2
Miscellaneous Service Revenues (451)	2,511	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	5,740	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	916	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	14,802	
Total Operating Revenues	1,940,672	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,391,921	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	64,781	11
Customer Accounts Expenses (901-904)	30,621	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	134,460	14
Total Operation and Maintenance Expenses	1,621,783	
Other Expenses		
Depreciation Expense (403)	120,574	15
Amortization Expense (404-407)		16
Taxes (408)	69,349	17
Total Other Expenses	189,923	
Total Operating Expenses	1,811,706	
NET OPERATING INCOME	128,966	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	5,635	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	5,635	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	2,511	3
Total Miscellaneous Service Revenues (451)	2,511	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM ELECTRIC PROPERTY	5,740	5
Total Rent from Electric Property (454)	5,740	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
OTHER ELECTRIC REVENUES	916	7
Total Other Electric Revenues (456)	916	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,391,921	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,391,921	
Total Power Production Expenses	1,391,921	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	12,885	21
Line and Station Supplies and Expenses (562)	16,536	22
Street Lighting and Signal System Expenses (565)	1,011	23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	137	27
Maintenance of Lines (572)	30,971	28
Maintenance of Line Transformers (573)	724	29
Maintenance of Street Lighting and Signal Systems (574)	73	30
Maintenance of Meters (575)	2,356	31
Maintenance of Miscellaneous Distribution Plant (576)	88	32
Total Distribution Expenses	<u>64,781</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	10,789	33
Accounting and Collecting Labor (902)	14,679	34
Supplies and Expenses (903)	5,153	35
Uncollectible Accounts (904)		36
Total Customer Accounts Expenses	<u>30,621</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	21,721	38
Office Supplies and Expenses (921)	12,610	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	28,505	41
Property Insurance (924)	2,607	42
Injuries and Damages (925)	6,412	43
Employee Pensions and Benefits (926)	42,678	44
Regulatory Commission Expenses (928)	491	45
Miscellaneous General Expenses (930)	10,757	46
Transportation Expenses (933)	1,939	47
Maintenance of General Plant (935)	6,740	48
Total Administrative and General Expenses	134,460	
Total Operation and Maintenance Expenses	1,621,783	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		60,069	1
Social Security		7,209	2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		1,593	4
Other (specify): WISCONSIN LICENSE FEE		478	5
Total tax expense		69,349	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.189393				3
County tax rate	mills		4.327454				4
Local tax rate	mills		10.743242				5
School tax rate	mills		8.475278				6
Voc. school tax rate	mills		1.587986				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.323353				10
Less: state credit	mills		1.207570				11
Net tax rate	mills		24.115783				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.743242				14
Combined School Tax Rate	mills		10.063264				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.806506				17
Total Tax Rate	mills		25.323353				18
Ratio of Local and School Tax to Total	dec.		0.821633				19
Total tax net of state credit	mills		24.115783				20
Net Local and School Tax Rate	mills		19.814326				21
Utility Plant, Jan. 1	\$	2,832,474	2,832,474				22
Materials & Supplies	\$	63,276	63,276				23
Subtotal	\$	2,895,750	2,895,750				24
Less: Plant Outside Limits	\$	84,202	84,202				25
Taxable Assets	\$	2,811,548	2,811,548				26
Assessment Ratio	dec.		1.056005				27
Assessed Value	\$	2,969,009	2,969,009				28
Net Local & School Rate	mills		19.814326				29
Tax Equiv. Computed for Current Year	\$	58,829	58,829				30
Tax Equivalent per 1994 PSC Report	\$	60,069					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	60,069					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	30,295		29
Overhead Conductors and Devices (356)	72,095		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	102,390	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	4,287		34
Structures and Improvements (361)	0		35
Station Equipment (362)	734,156		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	167,042	1,483	38
Overhead Conductors and Devices (365)	258,191	708	39
Underground Conduit (366)	3,847	162	40
Underground Conductors and Devices (367)	317,443	5,966	41
Line Transformers (368)	466,969	10,480	42
Services (369)	155,915	7,641	43
Meters (370)	108,229	6,944	44
Installations on Customers' Premises (371)	5,962		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	189,574	4,538	47
Total Distribution Plant	2,411,615	37,922	
GENERAL PLANT			
Land and Land Rights (389)	7,207		48
Structures and Improvements (390)	66,742		49
Office Furniture and Equipment (391)	9,396		50
Computer Equipment (391.1)	9,024		51
Transportation Equipment (392)	140,563		52
Stores Equipment (393)	1,634		53
Tools, Shop and Garage Equipment (394)	12,956		54
Laboratory Equipment (395)	6,482		55
Power Operated Equipment (396)	58,985	5,000	56
Communication Equipment (397)	5,125		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			30,295 29
Overhead Conductors and Devices (356)			72,095 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	102,390
DISTRIBUTION PLANT			
Land and Land Rights (360)			4,287 34
Structures and Improvements (361)			0 35
Station Equipment (362)			734,156 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			168,525 38
Overhead Conductors and Devices (365)			258,899 39
Underground Conduit (366)			4,009 40
Underground Conductors and Devices (367)			323,409 41
Line Transformers (368)	1,300		476,149 42
Services (369)			163,556 43
Meters (370)	2,425		112,748 44
Installations on Customers' Premises (371)			5,962 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			194,112 47
Total Distribution Plant	3,725	0	2,445,812
GENERAL PLANT			
Land and Land Rights (389)			7,207 48
Structures and Improvements (390)			66,742 49
Office Furniture and Equipment (391)			9,396 50
Computer Equipment (391.1)			9,024 51
Transportation Equipment (392)			140,563 52
Stores Equipment (393)			1,634 53
Tools, Shop and Garage Equipment (394)			12,956 54
Laboratory Equipment (395)			6,482 55
Power Operated Equipment (396)			63,985 56
Communication Equipment (397)			5,125 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	0	58
Other Tangible Property (399)	0	59
Total General Plant	318,114	5,000
Total utility plant in service directly assignable	2,832,119	42,922
<u>Common Utility Plant Allocated to Electric Department</u>	0	60
 Total utility plant in service	 2,832,119	 42,922

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	323,114
Total utility plant in service directly assignable	3,725	0	2,871,316
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	3,725	0	2,871,316

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	-1.00	1.60	1
7.2/12.5 kV (12kV)	1.73	25.89	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV	0.90	0.90	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	6,041	Thursday	01/07/1999	18:00	3,302
February	02	5,321	Monday	02/22/1999	11:00	2,804
March	03	5,480	Monday	03/08/1999	12:00	3,062
April	04	4,985	Tuesday	04/27/1999	11:00	2,772
May	05	5,178	Monday	05/17/1999	12:00	2,827
June	06	7,266	Tuesday	06/08/1999	16:00	3,230
July	07	8,533	Friday	07/30/1999	14:00	3,867
August	08	7,068	Friday	08/27/1999	17:00	3,382
September	09	7,040	Friday	09/03/1999	17:00	2,944
October	10	4,903	Tuesday	10/12/1999	20:00	2,797
November	11	5,576	Monday	11/29/1999	18:00	2,883
December	12	6,280	Tuesday	12/21/1999	18:00	3,239
Total		73,671				37,109

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER INC

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	37,110	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	37,110	15
		16
Disposition of Energy		
		17
Sales to Ultimate Consumers (including interdepartmental sales)	34,795	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	34,795	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	2,315	27
Total Energy Losses	2,315	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.2382%	29
Total Disposition of Energy	37,110	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	1,283	10,010	1
RESIDENTIAL	RG-2	121	1,152	2
RESIDENTIAL	RG-3	8	56	3
Total Sales for Residential Sales		1,412	11,218	
Commercial & Industrial				
COMMERCIAL	CG-1	208	7,143	4
COMMERCIAL	CG-2	17	271	5
COMMERCIAL	CG-3	1	0	6
COMMERCIAL	CP-1	9	3,578	7
COMMERCIAL	CP-2	6	12,042	8
Total Sales for Commercial & Industrial		241	23,034	
Public Street & Highway Lighting				
MUNICIPAL POWER	MP-1	4	204	9
MUNICIPAL SERVICE	MS-1	8	339	10
Total Sales for Public Street & Highway Lighting		12	543	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,665	34,795	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		645,571	208	645,779	1
		67,131	86	67,217	2
		3,575	29	3,604	3
0	0	716,277	323	716,600	
		452,662	(194)	452,468	4
		17,838	(47)	17,791	5
		77	(2)	75	6
12,097	15,212	154,599	(485)	154,114	7
25,988	29,333	538,601	(5,526)	533,075	8
38,085	44,545	1,163,777	(6,254)	1,157,523	
		11,084	(88)	10,996	9
		41,087	(336)	40,751	10
0	0	52,171	(424)	51,747	
				0	11
0	0	0	0	0	
38,085	44,545	1,932,225	(6,355)	1,925,870	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor			WPPI			1
Point of Delivery			BOSCOBEL			2
Type of Power Purchased (firm, dump, etc.)			FIRM			3
Voltage at Which Delivered			69000			4
Point of Metering			ASTSIDE SUBSTATION			5
Total of 12 Monthly Maximum Demands -- kW			73,671			6
Average load factor			69.0054%			7
Total Cost of Purchased Power			1,391,921			8
Average cost per kWh			0.0375			9
On-Peak Hours (if applicable)			700AM 21:00			10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	1,475	1,827			12
	February	1,364	1,440			13
	March	1,538	1,525			14
	April	1,406	1,366			15
	May	1,312	1,516			16
	June	1,663	1,566			17
	July	1,844	2,023			18
	August	1,706	1,676			19
	September	1,453	1,491			20
	October	1,338	1,459			21
	November	1,416	1,467			22
	December	1,634	1,606			23
	Total kWh (000)	18,149	18,962			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	Rated Unit Capacity		Total Rated	Total
				by Each Unit			Plant	Maximum
				During Yr. (000's) (m)	kW (n)	kVA (o)	Capacity (kW) (p)	Continuous Capacity (kW) (q)
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators					Total Rated Plant Capacity		Total Maximum Continuous Plant Capacity (kW)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	<u>Rated Unit Capacity</u>		
					kW (n)	kVA (o)	(p)
							(q)

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	DOWNTOWN	OWNTOWN2	EASTSIDE		1
Voltage--High Side	69,000	69,000	69,000		2
Voltage--Low Side	4,160	12,470	12,470		3
Num. Main Transformers in Operation	2	1	1		4
Capacity of Transformers in kVA	4,000	5,000	10,000		5
Number of Spare Transformers on Hand					6
15-Minute Maximum Demand in kW	1,120	2,784	4,100		7
Dt and Hr of Such Maximum Demand	07/30/1999 14:00	07/22/1999 15:00	07/30/1999 14:00		8 9
Kwh Output	4,195	16,075	15,830		10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
Kwh Output					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
Kwh Output					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,871	392	26,733	1
Acquired during year	102	5	115	2
Total	1,973	397	26,848	3
Retired during year	97	6	110	4
Sales, transfers or adjustments increase (decrease)			0	5
Number end of year	1,876	391	26,738	6
Number end of year accounted for as follows:				7
In customers' use	1,796			8
In utility's use	6	348	24,654	9
Inactive transformers on system				10
Locked meters on customers' premises	0			11
In stock	74	43	2,084	12
Total end of year	1,876	391	26,738	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	164	85,116	1
Sodium Vapor	250	58	85,028	2
Total		222	170,144	
Ornamental				
Sodium Vapor	150	140	157,956	3
Total		140	157,956	
Other				
Sodium Vapor	100	24	12,456	4
Sodium Vapor	150	1	1,125	5
Total		25	13,581	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

LINE & STATION SUPPLIES AND EXPENSES (562) - INCREASE IN EXPENSE DUE TO CHANGE IN EXPENSE ALLOCATION ASSOCIATED WITH NEW GENERAL LEDGER SYSTEM.

METER EXPENSE (566) - DECREASE IN EXPENSE DUE TO CHANGE IN EXPENSE ALLOCATION ASSOCIATED WITH NEW GENERAL LEDGER SYSTEM.

MAINTENANCE OF LINES (572) - INCREASE IN EXPENSE DUE TO CHANGE IN ALLOCATION ASSOCIATED WITH NEW GENERAL LEDGER SYSTEM.

ADMINISTRATIVE AND GENERAL SALARIES (920) - INCREASE DUE TO CHANGE IN PAYROLL ALLOCATION ASSOCIATED WITH NEW GENERAL LEDGER SYSTEM.

OUTSIDE SERVICES EMPLOYED (923) - INCREASE DUE TO ENGINEERING SERVICES RELATED TO ELECTRICAL SYSTEM STUDY.

EMPLOYEE PENSIONS AND BENEFITS (926) - DECREASE DUE TO CHANGE IN ALLOCATION METHODS RELATED TO NEW GENERAL LEDGER SYSTEM.
